

**TO:** Counties, Municipalities and Independent Special Districts  
**FROM:** James McAdams  
**SUBJ:** Millage adopted at tentative and final hearing  
**DATE:** September 25, 2007

As a reminder, please be aware that the maximum millage limitation provisions enacted earlier this year did not change the Truth-In-Millage (TRIM) requirements for advertising and adopting tentative and final millage rates. Your tentatively adopted millage rate cannot be greater than the proposed rate entered on Form DR-420 and included in the Notice of Proposed Taxes. This is true even though the maximum millage allowed pursuant to s. 200.185, F.S., as created by Chapter 2007-321, L.O.F., may be higher.

Any taxing authority adopting a tentative millage rate in excess of their proposed millage rate from Form DR-420 will be required to send new TRIM notices (Notices of Proposed Taxes) and re-hold their tentative millage hearing.

Likewise, taxing authorities cannot adopt a millage at their final millage hearing higher than that approved at the tentative hearing. If a higher rate is adopted, the final hearing will have to be re-advertised and re-held.

If you have any questions or need additional information, please contact:

850-922-7963 Leticia Blick  
850-922-7964 Carolyn Welch  
850-922-7965 Chito Landrito